

EXPLANATIONS AND INSTRUCTIONS FOR NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM (DE 1545R - DE 1545TR)

CLAIM AND WAGE INFORMATION

The Claimant's Name is the name the claim is filed under.

Name Wages Reported Under is the name originally reported by you up to six letters of the surname and one initial.

Social Security Number (SSN) is the number the claim was filed under. If you reported wages for this claimant with a different SSN it will appear under Other Social Security Number.

Wages shown by quarter were wages reported by you and then totaled.

The standard base period (SBP) is the FIRST FOUR of the last five completed calendar quarters prior to the beginning date of the claim. (DE 1545R)

The alternate base period (ABP) is the LAST FOUR completed calendar quarters prior to the beginning date of the claim. (DE 1545R)

Below your reported wages are the total wages used to establish this claim. If this total is greater than wages you reported, then wages from other employers were also used to establish the claim.

The percentage shown is the total wages reported by you divided by the total wages used to establish the claim. The claimant's weekly and maximum benefit amounts are based on all wages reported during the quarters shown.

If you believe any of the above claim and wage information is incorrect, please advise us in writing:

Employment Development Department
Benefit Claims Section, MIC 16
P.O. Box 826880
Sacramento, CA 94280-0001
Phone: (916) 464-2325 for DE 1545R
(916) 431-6880 for DE 1545TR

ELIGIBILITY

The Department investigates the claimant's eligibility to determine if the claimant will continue to receive benefits. It is your responsibility to notify the Employment Development Department if you have information that the claimant:

- Refused work
- Is working full-time
- Is not available for work
- Is physically unable to work
- Left work because of trade dispute
- Made false statements to secure benefits
- Is a current employee of school district/college/university
- Received a pension payment based on prior work

EDD is an equal opportunity employer/program. Special requests for alternate formats need to be made by calling the phone number of your local EDD office (listed in the phone directory under "State of California, Employment Development Department").

EMPLOYER RESPONSIBILITY

Ruling request and facts about eligibility must be submitted in writing to the address in the upper left corner of the enclosed DE 1545R form.

If you could not mail the information prior to the postmark date given on the form explain why. The time limit is extended if good cause is shown.

BILLING METHOD

As a reimbursable employer, you must repay the Unemployment Insurance Fund on a dollar-for-dollar basis for benefits paid to former employees.

You will receive a quarterly billing statement representing the total amount of benefits charged to your account. Payment is due within 30 days from the date of the billing.

As a School Employees Fund employer, you are not billed. The Fund is billed for benefits paid to former school employees.

If this claim is based partly on school wages, the percentage of benefits charged to you may be greater than the amount shown.

QUESTIONS AND ANSWERS ON NOTICE OF WAGES USED FOR UNEMPLOYMENT INSURANCE (UI) CLAIM

1. Q. Is this notice of wages used, a bill?

A. No, this is not a bill. This notice is to inform you that one of your ex-employees is collecting Unemployment Insurance benefits based in total or in part on wages paid by you. Your account will be charged for all or a portion of these benefits.

2. Q. Why am I responsible for an ex-employee who has not worked for me in over a year? How far back do the wages used for this claim go?

A. Wages paid during the year that started approximately 19 months prior to a claim date may be used to compute a claim.

3. Q. I received a Notice of Wages Used for a person that never worked for me. What now?

A. The Department's records indicate that this person was employed by you. Therefore, you should check your quarterly wage reports for the quarters shown on the DE 1545R. If the Department's records are in error, return the DE 1545R to the Insurance Recomputation Group and indicate that this person was never in your employ. (See address on the front of the enclosed DE 1545RI)

4. Q. Is there a different way to finance my unemployment insurance charges?

A. Yes. There are two methods for financing your unemployment insurance charges. These are the tax rated method and the reimbursable method. For additional information refer to your California Employers Guide (DE 44) or contact your local Employment Tax Customer Service Office.

5. Q. Can I be charged more than the percentage shown on the DE 1545R/DE 1545TR?

A. Yes. The percentage shown on the DE 1545R is calculated on the basis that all base period employers will contribute the same percentage during the life of the claim. When school employers wages are in the base period they will not be charged if the employee is scheduled to return to school employment at the end of the recess period. As a result your percentage/amount charged will be higher than originally calculated.

Section 1142 of the UI Code provides that:

- a) If the Director finds any employer or employer representative, in submitting facts concerning the termination of a claimant's employment, willfully makes a false statement or representation or willfully fails to report a material fact concerning such termination, the Director shall assess a cash penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of the claim.
- b) If the Director finds any employer or employer representative, in submitting a written statement concerning reasonable assurance of reemployment as defined in UI Code Section 1253.3, willfully makes a false statement or representation or willfully fails to report a material fact concerning the reasonable assurance of the reemployment, the Director shall assess a cash penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of the claim.

Section 1142.1 of the UI Code provides that, if the Director finds any employer or employer representative, in submitting facts concerning the termination of a claimant's employment where the claimant was performing services for an educational institution, willfully makes a false statement or representation or willfully fails to report a material fact regarding any week during which the services were performed or any time granted to the claimant for professional development during his or her employment with the employer, the Director shall assess a cash penalty against the employer in an amount not less than 2 nor more than 10 times the weekly benefit amount of the claim.